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PATENT  
Customer No. 22,852  
Attorney Docket No. 07481.0044

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of: )  
)  
Kazuo TAGAWA et al. ) Group Art Unit: 1797  
)  
Application No.: 10/565,739 ) Examiner: V. V. Vasisth  
)  
Filed: January 24, 2006 )  
)  
For: REFRIGERATING MACHINE OIL ) Confirmation No.: 6221  
COMPOSITION )

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

**INFORMATION DISCLOSURE STATEMENT UNDER 37 C.F.R. § 1.97(c)**

Pursuant to 37 C.F.R. §§ 1.56 and 1.97(c), Applicant brings to the attention of the Examiner the documents on the attached listing. This Information Disclosure Statement is being filed after the events recited in Section 1.97(b) but, to the undersigned's knowledge, before the mailing date of either a Final action, Quayle action, or a Notice of Allowance. Under the provisions of 37 C.F.R. § 1.97(c), this Information Disclosure Statement includes a statement as specified by Section 1.97(e).

The following constitutes the statement specified by 37 C.F.R. § 1.97(e). Each document listed in this Information Disclosure Statement was first cited in a March 12, 2010 communication from the U.S. Patent and Trademark Office in related U. S. application number 10/566,494, filed August 29, 2006, and this Information Disclosure Statement is being filed within three months of the mailing date of that communication.

Copies of the U.S. patent publications are not attached.

Applicant respectfully requests that the Examiner consider the listed documents and indicate that they were considered by making appropriate notations on the attached form.

This submission does not represent that a search has been made or that no better art exists and does not constitute an admission that each or all of the listed documents are material or constitute "prior art." If the Examiner applies any of the documents as prior art against any claim in the application and Applicant determines that the cited documents do not constitute "prior art" under United States law, Applicant reserves the right to present to the Patent and Trademark Office the relevant facts and law regarding the appropriate status of such documents.

Applicant further reserves the right to take appropriate action to establish the patentability of the disclosed invention over the listed documents, should one or more of the documents be applied against the claims of the present application.

If there is any fee due in connection with the filing of this Statement, please charge the fee to our Deposit Account No. 06-0916.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW,  
GARRETT & DUNNER, L.L.P.

Dated: April 16, 2010

By: 

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